

Exhibit 16

SEARS HOLDINGS

Stephen L. Sitley
General Counsel and Chief Compliance Officer
Sears Holdings Management Corporation
3333 Beverly Road - B6-210B
Hoffman Estates, IL 60179
Phone - 847-286-4502
Fax - 847-747-1425
Email - Stephen.Sitley@searshc.com

January 2, 2019

Mr. James H. Norris
Village Manager
Village of Hoffman Estates
1900 Hassell Road
Hoffman Estates, IL 60169

Re: EDA Allocation and Distribution of 2017 Tax

Dear Mr. Norris:

Thank you for your November 14, 2018 letter regarding the upcoming 2018 EDA distribution of 2017 taxes. Please be advised that, pursuant to Public Act 097-0636 (the "Act"), Sears Holdings Corporation, the developer, was in compliance with the jobs requirement of the Act for the entire 2017 calendar year based on our records. At no time during calendar year 2017 were the number of jobs fewer than 4,250 jobs.

Sears Holdings Corporation appreciates the ongoing relationship we enjoy with the Village of Hoffman Estates and the surrounding community. As one of the State's largest employers and taxpayers, we are proud of the positive impact we have had on the area for more than two decades: hundreds of millions in infrastructure development dollars have been invested plus thousands of direct jobs (thousands more ancillary jobs) have been created and maintained.

Should you have any further questions, please do not hesitate to ask.

Sincerely,



Stephen L. Sitley